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REVENUE CANADA
CUSTOMS AND EXCISE

INDEX TO LEGISLATION, DIRECTIVES
& MANUALS APPLICABLE TO CUSTOMS

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INDEX TO LEGISLATION, DIRECTIVES AND MANUALS APPLICABLE TO CUSTOMS

INTRODUCTION

1. The "Index to Legislation, Directives and Manuals Applicable to Customs" is intended only as a guide to where information pertaining to Customs subjects may be found. It is not a substitute for official information contained in Customs and Excise publications which must be consulted and read carefully in every instance where references are chosen from this Index.
2. In the Index, key words and phrases actually used in Legislation, Directives and Manuals along with expressions commonly referred to by the travelling, importing and exporting public are listed alphabetically. These key words and phrases are then referenced to the applicable Legislation, Directives and Manuals.
3. The Index consists of three components:
 - (a) **Key Words**
 - (b) **Qualifiers**
 - (c) **Locators**



Key Words

4. The **key words** form the core of the Index; they are those words that a user would meet in the Customs world. Reference to the **key words** will assist the user in identifying the applicable Customs requirements.

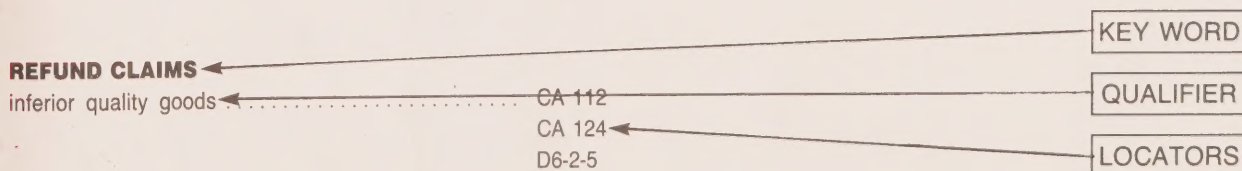
Qualifiers

5. Each **key word** has a **qualifier** to further identify its particular application. More than one **qualifier** may appear for any given **key word**.

Locators

6. For each **qualifier** under a **key word**, the applicable **locator** is indicated. More than one **locator** may appear for any given **qualifier**.

Example





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